

Exhibit A

Proposed Sur-Sur-Reply

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

MINING PROJECT WIND DOWN HOLDINGS,
INC. (f/k/a Compute North Holdings, Inc.), *et al.*,

Debtors.¹

Chapter 11

Case No. 22-90273 (MI)

(Jointly Administered)

**SUR-SUR-REPLY IN SUPPORT OF PLAN ADMINISTRATOR’S
OBJECTION TO CLAIM ASSERTED BY NELU MIHAI (CLAIM NO. 10029)**

Tribolet Advisors LLC, in its capacity as Plan Administrator (the “Plan Administrator”) in the above-captioned bankruptcy cases, by and through counsel, hereby files this *Sur-Sur-Reply in Support of Plan Administrator’s Objection to Claim Asserted by Nelu Mihai (Claim No. 10029)*, (the “Sur-Sur-Reply”), and respectfully states as follows in support thereof:

1. In his Sur-Replies,² Nelu Mihai (“Claimant”) raises four main allegations—all of which are either raised for the first time or raised again in response to different exhibits or

¹ The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Reorganized Debtor’s federal tax identification number, include: Mining Project Wind Down Holdings, Inc. (f/k/a Compute North Holdings, Inc.) (4534); Mining Project Wind Down LLC (f/k/a Compute North LLC) (7185); Mining Project Wind Down Corpus Christi LLC (f/k/a CN Corpus Christi LLC) (5551); Mining Project Wind Down Atoka LLC (f/k/a CN Atoka LLC) (4384); Mining Project Wind Down BS LLC (f/k/a CN Big Spring LLC) (4397); Mining Project Wind Down Colorado Bend LLC (f/k/a CN Colorado Bend LLC) (4610); Mining Project Wind Down Developments LLC (f/k/a CN Developments LLC) (2570); Mining Project Wind Down Equipment LLC (f/k/a CN Equipment LLC) (6885); Mining Project Wind Down King Mountain LLC (f/k/a CN King Mountain LLC) (7190); Mining Project Wind Down MDN LLC (f/k/a CN Minden LLC) (3722); Mining Project Wind Down Mining LLC (f/k/a CN Mining LLC) (5223); Mining Project Wind Down Pledgor LLC (f/k/a CN Pledgor LLC) (9871); Mining Project Wind Down Member LLC (f/k/a Compute North Member LLC) (8639); Mining Project Wind Down NC08 LLC (f/k/a Compute North NC08 LLC) (8069); Mining Project Wind Down NY09 LLC (f/k/a Compute North NY09 LLC) (5453); Mining Project Wind Down STHDAK LLC (f/k/a Compute North SD, LLC) (1501); Mining Project Wind Down Texas LLC (f/k/a Compute North Texas LLC) (1883); Mining Project Wind Down TX06 LLC (f/k/a Compute North TX06 LLC) (5921); and Mining Project Wind Down TX10 LLC (f/k/a Compute North TX10 LLC) (4238). The Reorganized Debtors’ service address for the purposes of these chapter 11 cases is 2305A Elmen Street, Houston, TX 77019.

² See *Response to Deny/Reject the Supplement 1230 to Objection 1199 and Proposed Order 1199-2 to Claim Asserted by Nelu Mihai (Claim No. 10029)* (Docket No. 1258) (the “Sur-Reply”) and a *Supplemental Response from Nelu Mihai to Deny/Reject the Reply 1230, In Relation to Denial of Objection 1199 and Proposed Order 1199-2 to Claim Asserted by Nelu Mihai (Claim No. 10029)* (Docket No. 1259) (the “Second Sur-Reply” and together with the Sur-Reply, the “Sur-Replies”).

documents than when first raised—concerning the pre-petition severance payments at issue in this matter:

- a. That an email from the Plan Administrator dated June 6, 2023, concedes the Claimant’s right to receive penalties (Docket Nos. 1258, ¶ 5; 1259, ¶ 4);
- b. That the severance payments were “delayed by many days” (Docket No. 1258, ¶ 33);
- c. That the above-captioned debtors (the “Debtors”) hid “unlawful deductions” in the severance payments and took “unlawful” and improper withholding amounts (Docket Nos. 1258, ¶¶ 7, 33, 39, and 40; 1259, ¶ 4); and
- d. That the Flex Spending Account (“FSA”) deductions from the March 31, 2022 pay stub were unlawful because Claimant was not employed at that point (Docket Nos. 1258, ¶¶ 25, 41; 1259, ¶ 4).

2. None of these new assertions by Claimant in his Sur-Replies are supported by evidence. To the contrary (and addressing each point in turn), none of these assertions are correct.

3. **First**, the June 6, 2023 email³ from the Plan Administrator to Claimant discussing pre-petition penalty amounts does not “practically admit[]” Claimant’s assertion that he is entitled to a claim for both pre-petition and post-petition penalties.⁴ Rather, that email merely provides an interest calculation by the Plan Administrator based on Claimant’s assertion that only 11 of the 12 scheduled severance payments that should have been made prior to the date the Debtors filed their bankruptcy petitions (the “Petition Date”) were actually made. *See* Tribolet Declaration, **Exhibit A**, p. 2. Notably, this assertion turned out to be inaccurate.⁵ Thus, the June 6 email from the Plan Administrator to Claimant in no way concedes Claimant’s right to receive penalties.

³ A copy of the email discussing the number of severance payments made is attached as **Exhibit A** to the Declaration of Michael Tribolet (the “Tribolet Declaration”, attached hereto as **Exhibit 1**).

⁴ (Docket No. 1258, ¶ 5).

⁵ Subsequent to that email exchange, a further review by the Plan Administrator of the records available (including the Debtors’ schedules and books and records, along with Claimant’s own bank deposit and pay stub evidence) revealed that a total of 12 payments (**not** 11) were made. As noted in the Plan Administrator’s *Reply in Support of Plan Administrator’s Objection to Claim Asserted by Nelu Mihai (Claim No. 10029)* (Docket No. 1230) (the

4. **Second**, the severance payments were timely, including up to the Petition Date. The bank account deposits listed by Claimant both in his Sur-Reply and in the pay stubs produced demonstrate that payments were made every two weeks, on the normal payroll date, as required under the separation agreement. *See* Claimant’s Sur-Reply, ¶ 32. Specifically, as noted in the Plan Administrator’s Reply, the severance payments began the next payroll date after the effective date of the separation agreement, with the first severance payment being for the pay period from March 27 through April 9, 2022 and payable on April 15, 2022. *See* Docket No. 1230, Reply, ¶ 8. The first payment was, indeed, received on April 15, 2022 as required, and payments were made every two weeks thereafter, as required, through September 16, 2022.

5. **Third**, there were no “unlawful” deductions made from the severance payments. The pay stubs provided by Claimant reflect that federal income taxes, California income taxes, California disability income payments, Social Security, and Medicare withholdings reduced the net pay to Claimant. Those deductions were appropriate and provided for under the separation agreement.⁶ The varying amounts of the deposits were due to a) the Social Security phase-out reached at the time of the issuance of the May 27, 2022 paycheck (\$147,000 for 2022, *see*

“Reply”), an April 15, 2022 payment, which originally appeared to be a final wage paycheck, was, upon additional review, determined to be the first severance payment along with the “additional consideration payment” described in the severance agreement. (The final wage paycheck containing salary and paid out PTO was the paycheck dated March 31, 2022. *See* Tribolet Declaration, **Exhibit B**, p. 4.) The pay stubs provided by Claimant confirm that the April 15, 2022 payment was the first severance payment and the contemplated “additional consideration.” *See id.*, p. 5. In addition, the email from the Debtors to Insperity produced by the Plan Administrator in support of its *Memorandum of Law in Opposition to Claimant Mihai’s (I) Motion for Initial Disclosure Pursuant to Rule 26(a)(1)(A)(i) and (II) Objection to Part of the Plan Administrator’s Discoveries Request Docket 1237* (Docket No. 1273) provides further evidence that the April 15, 2022 payment was the first severance payment because it indicates that the April 15, 2022 payroll was to include the start of Claimant’s severance and the “additional consideration.” Accordingly, contrary to Claimant’s assertions, there was no missed payment prior to the Petition Date.

⁶ This also comports with IRS guidance, which indicates severance payments are subject to withholding requirements. *See* IRS Pub. 4128: *Tax Impact of Job Loss*, p. 2, available at <https://www.irs.gov/pub/irs-pdf/p4128.pdf>.

Exhibit C to Tribolet Declaration); b) the California SDI phase-out reached at the time of the issuance of the May 27, 2022 paycheck (\$1,601.60 maximum for 2022, *see* **Exhibit D** to Tribolet Declaration); and c) the additional Medicare withholdings on the July 22, 2022 paycheck for individuals earning over a certain amount (\$200,000 or \$250,000, depending on filing status).⁷ The below table summarizes the deductions from each paycheck as listed on the pay stubs attached to the Tribolet Declaration as **Exhibit B**:

Date	Severance	Additional	Total Gross	FSA- Pre	FSA- Pre	Fed Taxes	CA SIT	CA SDI	SocSec	Medicare	Total Deduct	Net After Deductions	YTD Gross
4/15/202	\$ 13,636.36	\$7,258.23	\$20,894.59	\$ 105.77	\$ 105.77	\$4,550.27	\$1,365.08	\$227.51	\$1,282.35	\$299.90	\$ 7,936.65	\$12,957.94	\$117,398.73
4/29/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00	\$150.00	\$ 845.45	\$197.73	\$ 5,093.18	\$ 8,543.18	\$131,035.09
5/13/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00	\$150.00	\$ 845.45	\$197.73	\$ 5,093.18	\$ 8,543.18	\$144,671.45
5/27/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00	\$ 37.05	\$ 295.62	\$197.73	\$ 4,430.40	\$ 9,205.96	\$158,307.81
6/10/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$197.73	\$ 4,097.73	\$ 9,538.63	\$171,944.17
6/24/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$197.73	\$ 4,097.73	\$ 9,538.63	\$185,580.53
7/8/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$197.73	\$ 4,097.73	\$ 9,538.63	\$199,216.89
7/22/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$291.45	\$ 4,191.45	\$ 9,444.91	\$212,853.25
8/5/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$320.45	\$ 4,220.45	\$ 9,415.91	\$226,489.61
8/19/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$320.45	\$ 4,220.45	\$ 9,415.91	\$240,125.97
9/2/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$320.45	\$ 4,220.45	\$ 9,415.91	\$253,762.33
9/16/2022	\$ 13,636.36	\$ -	\$13,636.36			\$3,000.00	\$ 900.00			\$320.45	\$ 4,220.45	\$ 9,415.91	\$267,398.69

The net amounts comport with the bank deposits schedule listed by Claimant in his Sur-reply. To the extent there was any inadvertent over withholding on the California SDI tax due to severance pay not being classified as wages by the State of California, the Plan Administrator is willing to concede a pre-petition claim up to the amount of \$564.56 for any over-withholdings that cannot be refunded by the State of California.⁸

6. **Fourth**, contrary to Claimant's assertion, the FSA deductions from the March 31, 2022 pay stub were for the pay period prior in which Claimant was still employed. FSA deductions

⁷ As indicated by the IRS, an employer is required to withhold at \$200,000 even if employee is filing jointly. *See* **Exhibit E** to Tribolet Declaration. Any withholding is credited in their year-end tax return.

⁸ The Plan Administrator also notes that there is a process by which Claimant can seek a refund from California for any alleged overpayment of SDI. *See* https://edd.ca.gov/siteassets/files/pdf_pub_ctr/de1964.pdf.

were taken on the March 4 and 18, 2022 pay stubs, (*see* Tribolet Declaration, **Exhibit B**, pp. 2-3), but were not deducted from the March 31 paycheck for the periods of March 13 to 26, 2022 and March 27 through 30, 2022,⁹ when Claimant was still employed. *See id.*, p. 4. The double FSA in the April 15, 2022 check appears to account for these missed FSA amounts. *See id.*, p. 5.

CONCLUSION

7. As provided for in the Objection, the Reply, and the Sur-Sur-Reply, Claimant at most is entitled to a \$564.56 claim for any California SDI tax that cannot be refunded. The Plan Administrator respectfully requests that the Claim be disallowed in its entirety, and that the Court grant such other and further relief as is appropriate under the circumstances.

[Remainder of Page Intentionally Left Blank]

⁹ Per the separation agreement, the date of separation was March 30, 2022, an extra four days beyond the last full pay period of March 4 – 18, 2022.

Dated: September 22, 2023

Respectfully submitted,

/s/ Charles R. Gibbs

Charles R. Gibbs

Texas State Bar No. 7846300

MCDERMOTT WILL & EMERY LLP

2501 North Harwood Street, Suite 1900

Dallas, TX 75201-1664

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– and –

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jchristian@askllp.com

nbrown@askllp.com

*Counsel to the Mining Project Wind Down Holdings,
Inc. Litigation Trust and the Plan Administrator*

Exhibit 1

Tribolet Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

MINING PROJECT WIND DOWN HOLDINGS,
INC. (f/k/a Compute North Holdings, Inc.), *et al.*,

Debtors.¹

Chapter 11

Case No. 22-90273 (MI)

(Jointly Administered)

**DECLARATION OF MICHAEL TRIBOLET, MANAGING MEMBER OF
TRIBOLET ADVISORS LLC, IN SUPPORT OF THE PLAN
ADMINISTRATOR'S SUR-SUR-REPLY IN SUPPORT OF
OBJECTION TO CLAIM ASSERTED BY NELU MIHAI (CLAIM NO. 10029)**

I, Michael Tribolet, hereby declare under penalty of perjury:

1. I am the Managing Member of Tribolet Advisors LLC, the court-appointed plan administrator (the “Plan Administrator”)² in the above-referenced bankruptcy cases.

2. In my capacity as Plan Administrator, I am the main person responsible for winding down, dissolving, and liquidating the estates of the above-captioned debtors (the “Debtors” and,

¹ The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Reorganized Debtor's federal tax identification number, include: Mining Project Wind Down Holdings, Inc. (f/k/a Compute North Holdings, Inc.) (4534); Mining Project Wind Down LLC (f/k/a Compute North LLC) (7185); Mining Project Wind Down Corpus Christi LLC (f/k/a CN Corpus Christi LLC) (5551); Mining Project Wind Down Atoka LLC (f/k/a CN Atoka LLC) (4384); Mining Project Wind Down BS LLC (f/k/a CN Big Spring LLC) (4397); Mining Project Wind Down Colorado Bend LLC (f/k/a CN Colorado Bend LLC) (4610); Mining Project Wind Down Developments LLC (f/k/a CN Developments LLC) (2570); Mining Project Wind Down Equipment LLC (f/k/a CN Equipment LLC) (6885); Mining Project Wind Down King Mountain LLC (f/k/a CN King Mountain LLC) (7190); Mining Project Wind Down MDN LLC (f/k/a CN Minden LLC) (3722); Mining Project Wind Down Mining LLC (f/k/a CN Mining LLC) (5223); Mining Project Wind Down Pledgor LLC (f/k/a CN Pledgor LLC) (9871); Mining Project Wind Down Member LLC (f/k/a Compute North Member LLC) (8639); Mining Project Wind Down NC08 LLC (f/k/a Compute North NC08 LLC) (8069); Mining Project Wind Down NY09 LLC (f/k/a Compute North NY09 LLC) (5453); Mining Project Wind Down STHDAK LLC (f/k/a Compute North SD, LLC) (1501); Mining Project Wind Down Texas LLC (f/k/a Compute North Texas LLC) (1883); Mining Project Wind Down TX06 LLC (f/k/a Compute North TX06 LLC) (5921); and Mining Project Wind Down TX10 LLC (f/k/a Compute North TX10 LLC) (4238). The Reorganized Debtors' service address for the purposes of these chapter 11 cases is 2305A Elmen Street, Houston, TX 77019.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the *Plan Administrator's Objection to Claim Asserted by Nelu Mihai (Claim No. 10029)* (the “Objection”).

as of the effective date of the Plan, the “Reorganized Debtors”). These responsibilities include managing and overseeing the claims reconciliation and objection process, which involves the collective effort of myself; my counsel, including ASK LLP; my financial advisor, Grant Thornton LLP; and certain former employees of the Reorganized Debtors (collectively, the “Reviewing Parties”). In connection with my responsibilities, I am generally familiar with the Debtors’ books and records that reflect, among other things, the Debtors’ liabilities and the amount thereof owed to their creditors both as of and subsequent to the Petition Date.

3. My previous declarations filed in support of the Objection lay forth the reasons I believe the Objection is warranted.

4. As pertains to the Sur-Sur-Reply, attached hereto as **Exhibit A** is email correspondence between me and Nelu Mihai (the “Claimant”). As indicated, the pre-petition interest I had calculated in this email was based on Claimant confirming that only 11 of the severance installments were made pre-petition. However, upon further review of the Debtors’ schedules, the Debtors’ books and records, and Claimant’s own bank deposit and pay stub evidence, I have confirmed that a total of 12 payments (not 11) were made. I have determined that an April 15th payment, which originally appeared to be a final wage paycheck, is the first severance payment along with the “additional consideration payment” described in the severance agreement.

5. In discovery, Claimant produced copies of pay stubs evidencing payments he received between March 2022 and September 2022. Copies of those pay stubs are attached hereto as **Exhibit B**.

6. The following documents are taken from federal and state official government websites, and may be given judicial notice pursuant to Federal Rule of Evidence 201(b)(2)):

- a. **Exhibit C** - Schedule of earnings subject to Social Security taxation, as provided for on the Social Security Administration's website, <https://www.ssa.gov/oact/cola/cbb.html>
- b. **Exhibit D** - Schedule of maximum contribution per employee for California State Disability Insurance payments, as provided for on the California Employment Development Department's website, https://edd.ca.gov/en/disability/Contribution_Rates_and_Benefit_Amounts/
- c. **Exhibit E** - Questions and Answers published by the IRS concerning Additional Medicare Tax, as provided for on the IRS's website, <https://www.irs.gov/businesses/small-businesses-self-employed/questions-and-answers-for-the-additional-medicare-tax#:~:text=Therefore%2C%20you%20need%20to%20file,your%20individual%20income%20tax%20return.>

7. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information, and belief as of the date hereof.

Dated: September 22, 2023

/s/ Michael Tribolet

Michael Tribolet
Managing Member
Tribolet Advisors LLC, solely in its
capacity as Plan Administrator

Exhibit A

From: [Michael Tribolet](#)
To: [Nelu Mihai](#)
Subject: RE: Proof of claim 10028
Attachments: [image003.png](#)

Our position on the interest would be that it would only accrue to the date of the bankruptcy which was 9/22/22. This was due to the contract being rejected by the Debtor. I can instruct my counsel to file an objection in the court to this claim or I can ask you to amend your claim 10029 from \$220,909.03 to \$7,090.91 as calculated below.



From: Nelu Mihai <nelumihai@icloud.com>
Sent: Tuesday, June 6, 2023 1:15 PM
To: Michael Tribolet <michael.a.tribolet@triboletadvisors.com>
Subject: Re: Proof of claim 10028

Correct Michael. Thank you.

Best regards,

Nelu Mihai

Please excuse typos: sent from iPhone

IEEE Communications article:

"The Origins of Open Programmable Networks and SDN"

<https://www.linkedin.com/pulse/personal-perspective-writing-ieee-communications-open-mihai-ph-d->

On Jun 6, 2023, at 11:07 AM, Michael Tribolet
<michael.a.tribolet@triboletadvisors.com> wrote:

Thank you. So to summarize, you received 11 payments of \$13,636.36 and did not receive the next eleven payments of \$13,636.36, beginning with the Sept 2nd 2022 payroll? These totaled \$150,000.00.

From: Nelu Mihai <nelumihai@icloud.com>
Sent: Monday, June 5, 2023 1:24 PM
To: Michael Tribolet <michael.a.tribolet@triboletadvisors.com>

Subject: Re: Proof of claim 10028

Hi Michael,

I received only half of it. They stopped paying my severance in September; therefore, the remaining debt is \$150,000.

It was some scandal with an article in Coindesk about Drake (COO) paying one day before the bankruptcy filing large amounts of cash to executives (bonuses, perks, etc), but they have paid nothing, zero, to me, that day. I was not with the company then, as I resigned in March. I informed the board and the bankruptcy judge about this issue and falsehood related to me.

I hope this helps.

In a nutshell, the remaining of the severance balance owed to me is \$150,000, unpaid severance, as stipulated in the contract. As you can see in my contract, there is a clause for Compute North to pay daily penalties for delays on the monthly payments of my severance.

Thanks,

Nelu Mihai IEEE Communications article: "The Origins of Open Programmable Networks and SDN" <https://www.linkedin.com/pulse/personal-perspective-writing-ieee-communications-open-mihai-ph-d->

On Jun 5, 2023, at 10:27 AM, Michael Tribolet
<michael.a.tribolet@triboletadvisors.com> wrote:

Did you receive any of your cash severance?

Cash Severance. As severance, the Company will pay Executive three hundred thousand dollars (\$300,000) over a forty four (44) week period commencing as of the Effective Date; such amount to be paid in substantially equal installments of \$13,636.36 each, payable over 22 pay periods, with payments made on the same date(s) as base salary are paid to the Company's other executives

From: Nelu Mihai <nelumihai@icloud.com>

Sent: Monday, June 5, 2023 11:15 AM

To: Michael Tribolet <michael.a.tribolet@triboletadvisors.com>

Subject: Re: Proof of claim 10028

Hi Michael,

It is very simple. This is the cost of two months of my health insurance that Drake (COO) refused to pay even if lawyers recommended him to do

it. He lied that he will do it, but he never did.

[REDACTED]

I hope this clarifies your question and say everything about the former management of CN. In fact I am the executive who convinced Generate and NGP to fund CN with \$320M by presenting a business plan of transitioning CN to a multi-cloud provider focused on AI. But they spent all the money to build Bitcoin data centers and investors got upset. Without my efforts CN would have never received these funds.

Best regards,

Nelu Mihai

Please excuse typos: sent from iPhone

IEEE Communications article:

"The Origins of Open Programmable Networks and SDN"

<https://www.linkedin.com/pulse/personal-perspective-writing-ieee-communications-open-mihai-ph-d->

On Jun 5, 2023, at 8:47 AM, Michael Tribolet
<michael.a.tribolet@triboletadvisors.com> wrote:

I am the Plan Administrator in the Compute North et al bankruptcies. One of my duties is to administer the proofs of claim. I have reviewed your attached proof of claim and would like to request the following:

1. While you attached your separation agreement, how is the \$3,163.78 of 507(a)(5) calculated?

Tribolet Advisors LLC
michael.a.tribolet@triboletadvisors.com
713-502-5000

<10028 Mihai.PDF>

Exhibit B



Did You Know That Insperity Premier(TM) is the Place to Go for your...

1. Personal employment information 2. Current and past paycheck records, W2 and W4 forms 3. Health insurance information and credentials 4. 401(k) plan account (if you have one) 5. Flexible spending account (FSA) plan or HSA (if you have one) 6. Insperity contact information and tutorials/overview videos 7. MarketPlace(SM) access

Just log in to portal.insperity.com for easy and instant access to this important information and much more!

Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 63371790
Company: COMPUTE NORTH LLC (4226100)	Pay Date: 03/04/2022	Pay Type: Salary
7575 CORPORATE WAY	Pay Period: 02/13/2022 To 02/26/2022	Department: 700
EDEN PRAIRIE, MN 55344	Pay Frequency: BiWeekly	Location: MN
Phone: (952) 283 0767		

Gross Earnings: 10,961.54	Total Taxes: 2,556.23	Total Deductions: 2,371.32	Net Pay: 6,033.99
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Salary - Exempt	02/13/2022	02/26/2022		10,961.54	10,961.54	54807.70
Gross					10961.54	54807.70

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	74.61	373.05
Dependent Med	166.25	831.25
FSA-Pre	105.77	528.85
Employee D/V	12.69	63.45
Dependent D/V	12.00	60.00
401K-RTC	1,000.00	5,000.00
Total	1,371.32	6,856.60
After Tax		
401K Roth-RTC	1,000.00	5,000.00
Total	1,000.00	5,000.00

Taxes

Description	Current	YTD
Federal Taxes	978.16	4,890.80
CA SIT	651.43	3,257.15
CA SDI	116.49	582.45
SocSec	656.59	3,282.95
Medicare	153.56	767.80
Total	2,556.23	12,781.15

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	6,033.99

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.			

Insperity YTD Taxable Amount

Description	Amount
Federal	47,951.10
Social Security	52,951.10
Medicare	52,951.10



Did You Know That Insperity Premier(TM) is the Place to Go for your...

1. Personal employment information 2. Current and past paycheck records, W2 and W4 forms 3. Health insurance information and credentials 4. 401(k) plan account (if you have one) 5. Flexible spending account (FSA) plan or HSA (if you have one) 6. Insperity contact information and tutorials/overview videos 7. MarketPlace(SM) access

Just log in to portal.insperity.com for easy and instant access to this important information and much more!

Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 63692661
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 03/18/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 02/27/2022 To 03/12/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 10,961.54	Total Taxes: 2,556.23	Total Deductions: 2,371.32	Net Pay: 6,033.99
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Salary - Exempt	02/27/2022	03/12/2022		10,961.54	10,961.54	65769.24
Gross					10961.54	65769.24

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	74.61	447.66
Dependent Med	166.25	997.50
FSA-Pre	105.77	634.62
Employee D/V	12.69	76.14
Dependent D/V	12.00	72.00
401K-RTC	1,000.00	6,000.00
Total	1,371.32	8,227.92
After Tax		
401K Roth-RTC	1,000.00	6,000.00
Total	1,000.00	6,000.00

Taxes

Description	Current	YTD
Federal Taxes	978.16	5,868.96
CA SIT	651.43	3,908.58
CA SDI	116.49	698.94
SocSec	656.59	3,939.54
Medicare	153.56	921.36
Total	2,556.23	15,337.38

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	6,033.99

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.			

Insperity YTD Taxable Amount

Description	Amount
Federal	57,541.32
Social Security	63,541.32
Medicare	63,541.32



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 63939098
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 03/31/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/13/2022 To 03/26/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 30,734.90	Total Taxes: 12,613.79	Total Deductions: 2,000.00	Net Pay: 16,121.11
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Salary - Exempt	03/13/2022	03/26/2022		10,961.54	10,961.54	76730.78
Rate 1 - Reg	03/13/2022	03/26/2022	32.00	137.02	4,384.64	4384.64
PTO - Reg	03/13/2022	03/26/2022	112.31	137.02	15,388.72	15388.72
Gross			144.31		30734.90	96504.14

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	634.62
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	1,000.00	7,000.00
Total	1,000.00	9,227.92
After Tax		
401K Roth-RTC	1,000.00	7,000.00
Total	1,000.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	16,121.11

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Taxes

Description	Current	YTD
Federal Taxes	7,148.30	13,017.26
CA SIT	2,776.19	6,684.77
CA SDI	338.08	1,037.02
SocSec	1,905.56	5,845.10
Medicare	445.66	1,367.02
Total	12,613.79	27,951.17

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	87,276.22
Social Security	94,276.22
Medicare	94,276.22



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 10208869
Company: COMPUTE NORTH LLC (4226100)	Pay Date: 04/15/2022	Pay Type: Salary
7575 CORPORATE WAY	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
EDEN PRAIRIE, MN 55344	Pay Frequency: BiWeekly	Location: MN
Phone: (952) 283 0767		

Gross Earnings: 20,894.59	Total Taxes: 7,725.11	Total Deductions: 211.54	Net Pay: 12,957.94
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			20,894.59	20894.59
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					20894.59	117398.73

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	105.77	0.00
FSA-Pre	105.77	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	211.54	9,439.46
After Tax		
401KRoth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Taxes

Description	Current	YTD
Federal Taxes	4,550.27	17,567.53
CA SIT	1,365.08	8,049.85
CA SDI	227.51	1,264.53
SocSec	1,282.35	7,127.45
Medicare	299.90	1,666.92
Total	7,725.11	35,676.28

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Direct Deposit Information

Routing #	Account #	Amount
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Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.

Insperity YTD Taxable Amount

Description	Amount
Federal	107,959.27
Social Security	114,959.27
Medicare	114,959.27



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 64593683
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 04/29/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 04/10/2022 To 04/23/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 5,093.18	Total Deductions: 0.00	Net Pay: 8,543.18
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	04/10/2022	04/23/2022			13,636.36	34530.95
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	131035.09

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	8,543.18

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	20,567.53
CA SIT	900.00	8,949.85
CA SDI	150.00	1,414.53
SocSec	845.45	7,972.90
Medicare	197.73	1,864.65
Total	5,093.18	40,769.46

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	121,595.63
Social Security	128,595.63
Medicare	128,595.63



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: <u>64880454</u>
Company: COMPUTE NORTH LLC (4226100)	Pay Date: 05/13/2022	Pay Type: Salary
7575 CORPORATE WAY	Pay Period: 04/24/2022 To 05/07/2022	Department: 700
EDEN PRAIRIE, MN 55344	Pay Frequency: BiWeekly	Location: MN
Phone: (952) 283 0767		

Gross Earnings: 13,636.36	Total Taxes: 5,093.18	Total Deductions: 0.00	Net Pay: 8,543.18
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	04/24/2022	05/07/2022			13,636.36	48167.31
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	144671.45

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	8,543.18

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	23,567.53
CA SIT	900.00	9,849.85
CA SDI	150.00	1,564.53
SocSec	845.45	8,818.35
Medicare	197.73	2,062.38
Total	5,093.18	45,862.64

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	135,231.99
Social Security	142,231.99
Medicare	142,231.99



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 65145314
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 05/27/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 05/08/2022 To 05/21/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN
Gross Earnings: 13,636.36	Total Taxes: 4,430.40	Total Deductions: 0.00
		Net Pay: 9,205.96

Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	05/08/2022	05/21/2022			13,636.36	61803.67
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	158307.81

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,205.96

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Taxes

Description	Current	YTD
Federal Taxes	3,000.00	26,567.53
CA SIT	900.00	10,749.85
CA SDI	37.05	1,601.58
SocSec	295.62	9,113.97
Medicare	197.73	2,260.11
Total	4,430.40	50,293.04

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	148,868.35
Social Security	147,000.00
Medicare	155,868.35



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 65416407
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 06/10/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 4,097.73	Total Deductions: 0.00	Net Pay: 9,538.63
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	75440.03
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	171944.17

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,538.63

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.			

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	29,567.53
CA SIT	900.00	11,649.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	197.73	2,457.84
Total	4,097.73	54,390.77

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	162,504.71
Social Security	147,000.00
Medicare	169,504.71



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 65733005
Company: COMPUTE NORTH LLC (4226100)	Pay Date: 06/24/2022	Pay Type: Salary
7575 CORPORATE WAY	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
EDEN PRAIRIE, MN 55344	Pay Frequency: BiWeekly	Location: MN
Phone: (952) 283 0767		

Gross Earnings: 13,636.36	Total Taxes: 4,097.73	Total Deductions: 0.00	Net Pay: 9,538.63
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	89076.39
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	185580.53

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,538.63

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.			

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	32,567.53
CA SIT	900.00	12,549.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	197.73	2,655.57
Total	4,097.73	58,488.50

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	176,141.07
Social Security	147,000.00
Medicare	183,141.07



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 66044876
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 07/08/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 4,097.73	Total Deductions: 0.00	Net Pay: 9,538.63
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	102712.75
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	199216.89

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,538.63

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	35,567.53
CA SIT	900.00	13,449.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	197.73	2,853.30
Total	4,097.73	62,586.23

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	189,777.43
Social Security	147,000.00
Medicare	196,777.43



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 66363671
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 07/22/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 4,191.45	Total Deductions: 0.00	Net Pay: 9,444.91
---------------------------	-----------------------	------------------------	-------------------

Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	116349.11
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	212853.25

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,444.91

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	38,567.53
CA SIT	900.00	14,349.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	291.45	3,144.75
Total	4,191.45	66,777.68

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	203,413.79
Social Security	147,000.00
Medicare	210,413.79



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 66685164
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 08/05/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 4,220.45	Total Deductions: 0.00	Net Pay: 9,415.91
---------------------------	-----------------------	------------------------	-------------------

Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	129985.47
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	226489.61

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,415.91

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	41,567.53
CA SIT	900.00	15,249.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	320.45	3,465.20
Total	4,220.45	70,998.13

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	217,050.15
Social Security	147,000.00
Medicare	224,050.15



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 66988605
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 08/19/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 4,220.45	Total Deductions: 0.00	Net Pay: 9,415.91
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	143621.83
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	240125.97

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,415.91

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Taxes

Description	Current	YTD
Federal Taxes	3,000.00	44,567.53
CA SIT	900.00	16,149.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	320.45	3,785.65
Total	4,220.45	75,218.58

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	230,686.51
Social Security	147,000.00
Medicare	237,686.51



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 67294781
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 09/02/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 4,220.45	Total Deductions: 0.00	Net Pay: 9,415.91
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	157258.19
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	253762.33

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,415.91

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
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Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	47,567.53
CA SIT	900.00	17,049.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	320.45	4,106.10
Total	4,220.45	79,439.03

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	244,322.87
Social Security	147,000.00
Medicare	251,322.87



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Employee: MIHAI, NELU	Employee ID: 3618309	Check #: 67596944
Company: COMPUTE NORTH LLC (4226100)		
7575 CORPORATE WAY	Pay Date: 09/16/2022	Pay Type: Salary
EDEN PRAIRIE, MN 55344	Pay Period: 03/27/2022 To 04/09/2022	Department: 700
Phone: (952) 283 0767	Pay Frequency: BiWeekly	Location: MN

Gross Earnings: 13,636.36	Total Taxes: 4,220.45	Total Deductions: 0.00	Net Pay: 9,415.91
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Earnings

Description	Start Date	End Date	Hrs/Units	Rate	Current	YTD
Current Pay Period						
Severance Pay - Sup	03/27/2022	04/09/2022			13,636.36	170894.55
Previous Insperity wages paid / Other wages paid						
Salary - Exempt						76730.78
Rate 1 - Reg						4384.64
PTO - Reg						15388.72
Gross					13636.36	267398.69

Deductions & Credits

Description	Current	YTD
Pre-Tax		
Employee Med	0.00	447.66
Dependent Med	0.00	997.50
FSA-Pre	0.00	846.16
Employee D/V	0.00	76.14
Dependent D/V	0.00	72.00
401K-RTC	0.00	7,000.00
Total	0.00	9,439.46
After Tax		
401K Roth-RTC	0.00	7,000.00
Total	0.00	7,000.00

Direct Deposit Information

Routing #	Account #	Amount
#####1184	#####5259	9,415.91

Paid Time Off/Vacation and/or Sick Information

Plan - Level	Available	Used	Balance
Your worksite employer provides the Paid Time Off/Vacation and/or Sick Information shown. "Balance" reflects hours available for use under the PTO, vacation, and/or sick time provided to Insperity by your worksite employer. See your supervisor with questions about your Balance. If your Paid Time Off/Vacation and/or Sick Information does not appear, this information will be provided by your worksite employer, as applicable.			

Taxes

Description	Current	YTD
Federal Taxes	3,000.00	50,567.53
CA SIT	900.00	17,949.85
CA SDI	0.00	1,601.58
SocSec	0.00	9,113.97
Medicare	320.45	4,426.55
Total	4,220.45	83,659.48

Federal Tax Withholding Elections

Filing Status: Married filing jointly
 Two Jobs: No
 Claim Dependents: \$ 0.00
 Deductions: \$ 68,000.00
 Extra Withholding: \$ 0.00
 Exempt: No

Insperity YTD Taxable Amount

Description	Amount
Federal	257,959.23
Social Security	147,000.00
Medicare	264,959.23

Exhibit C

Contribution And Benefit Base

Automatic Determinations	Social Security's Old-Age, Survivors, and Disability Insurance (OASDI) program limits the amount of earnings subject to taxation for a given year. The same annual limit also applies when those earnings are used in a benefit computation. This limit changes each year with changes in the national average wage index. We call this annual limit the contribution and benefit base. This amount is also commonly referred to as the taxable maximum. For earnings in 2023, this base is \$160,200.
Cost-of-Living Adjustment	
Tax data	
Wage-indexed amounts	

The OASDI tax rate for wages paid in 2023 is set by statute at 6.2 percent for employees and employers, each. Thus, an individual with wages equal to or larger than \$160,200 would contribute \$9,932.40 to the OASDI program in 2023, and his or her employer would contribute the same amount. The OASDI tax rate for self-employment income in 2023 is 12.4 percent.

For Medicare's Hospital Insurance (HI) program, the taxable maximum was the same as that for the OASDI program for 1966-1990. Separate HI taxable maximums of \$125,000, \$130,200, and \$135,000 were applicable in 1991-93, respectively. After 1993, there has been no limitation on HI-taxable earnings. Tax rates under the HI program are 1.45 percent for employees and employers, each, and 2.90 percent for self-employed persons.

Contribution and benefit bases, 1937-2023

Year	Amount	Year	Amount	Year	Amount
1937-50	\$3,000	1986	\$42,000	2006	\$94,200
1951-54	3,600	1987	43,800	2007	97,500
1955-58	4,200	1988	45,000	2008	102,000

1959-65	4,800	1989	48,000	2009	106,800
1966-67	6,600	1990	51,300	2010	106,800
1968-71	7,800	1991	53,400	2011	106,800
1972	9,000	1992	55,500	2012	110,100
1973	10,800	1993	57,600	2013	113,700
1974	13,200	1994	60,600	2014	117,000
1975	14,100	1995	61,200	2015	118,500
1976	15,300	1996	62,700	2016	118,500
1977	16,500	1997	65,400	2017	127,200
1978	17,700	1998	68,400	2018	128,400
1979	22,900	1999	72,600	2019	132,900
1980	25,900	2000	76,200	2020	137,700
1981	29,700	2001	80,400	2021	142,800
1982	32,400	2002	84,900	2022	147,000
1983	35,700	2003	87,000	2023	160,200
1984	37,800	2004	87,900		
1985	39,600	2005	90,000		

Note: Amounts for 1937-74 and for 1979-81 were set by statute; all other amounts were determined under automatic adjustment provisions of the Social Security Act.

Exhibit D

[Español](#)

Contribution Rates and Benefit Amounts

Find the latest Voluntary Plan (VP) employee contribution and benefit rate. The current and prior year are shown, indicating how these rates are calculated.

State Disability Insurance

2023 Voluntary Plan Employee Contribution and Benefit Rate Effective January 1, 2023

Employee Contribution Rate	0.9%
Maximum Wage Ceiling (per employee per year)	\$153,164
Maximum Contribution (per employee per year)	\$1,378.48
Maximum Weekly Benefit Amount (WBA)	\$1,620
Maximum Benefit Amount (WBA X 52 weeks)	\$84,240

Assessment Rate. This figure is the product obtained by multiplying the worker contribution rate by 14% or 0.9 X 14% = 0.126% per CUC 3252 (b).

2022 Voluntary Plan Employee Contribution and Benefit Rate Effective January 1, 2022

Employee Contribution Rate	1.1%
Maximum Wage Ceiling (per employee per year)	\$145,600
Maximum Contribution (per employee per year)	\$1,601.60
Maximum Weekly Benefit Amount (WBA)	\$1,540
Maximum Benefit Amount (WBA X 52 weeks)	\$80,080

Assessment Rate. This figure is the product obtained by multiplying the worker contribution rate by 14% or 1.2% X 14% = 0.154% per CUC 3252 (b).

Definition of Terms

Show All

Assessment Rate

Employee Contribution Rate

Disability Insurance and Paid Family Leave Benefits

- [About State Disability Insurance \(SDI\)](#)
- [Disability Insurance \(DI\)](#)
- [Elective Coverage \(DEC\)](#)
- [Non-Industrial Disability Insurance \(NDI\)](#)
- [ND Family Care Leave \(ND FCL\)](#)
- [Paid Family Leave \(PFL\)](#)

Find DI and PFL Information for You

- [Independent Contractor/Self-Employed](#)
- [State Employees](#)

Register for myEDD

Creating an account is an important step in the process. With myEDD, you can apply for Disability Insurance and manage your claim. SD On line

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Login

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Can't find what you are looking for? View these resources for more information.

- [Quick Links](#)
- [SD FAQs](#)
- [Forms and Publications](#)

Max mum Benef t Amount ▶

Max mum Contr but on ▶

Max mum Weekly Benef t Amount ▶

Taxable Wage Ce l ng ▶



- [utor a s and](#)
- [V deos](#)
- [Se f Serv ce](#)
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- [Emp oyers](#)
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Exhibit E



Questions and Answers for the Additional Medicare Tax

On November 26, 2013, the IRS issued final regulations ([TD 9645](#)  ) implementing the Additional Medicare Tax as added by the Affordable Care Act (ACA). The Additional Medicare Tax applies to wages, railroad retirement (RRTA) compensation, and self-employment income over certain thresholds. Employers are responsible for withholding the tax on wages and RRTA compensation in certain circumstances.

Basic FAQs

-  **When did Additional Medicare Tax start?**
-  **What is the rate of Additional Medicare Tax?**
-  **When are individuals liable for Additional Medicare Tax?**
-  **What wages are subject to Additional Medicare Tax?**
-  **What Railroad Retirement Tax Act (RRTA) compensation is subject to Additional Medicare Tax?**
-  **Are nonresident aliens and U.S. citizens living abroad subject to Additional Medicare Tax?**

Related Topics

- Businesses with Employees
- Employment Taxes
- E-file Employment Tax Forms
- Tax Withholding Estimator
- Penalties

- + Will I also owe net investment income tax on my income that is subject to Additional Medicare Tax?**

Individual FAQs

Wages, RRTA Compensation, and Self-Employment Income

- + Will an individual owe Additional Medicare Tax on all wages, RRTA compensation and self-employment income or just the wages, RRTA compensation and self-employment income in excess of the threshold for the individual's filing status?**
- + Is remuneration not paid in cash, such as fringe benefits, subject to Additional Medicare Tax?**
- + Are tips subject to Additional Medicare Tax?**

Withholding and Estimated Tax Payments

(See [Publication 505, Tax Withholding and Estimated Tax](#), for more information)

- + Will Additional Medicare Tax be withheld from an individual's wages?**
- + Will Additional Medicare Tax be withheld from an individual's compensation subject to Railroad Retirement Tax Act (RRTA) taxes?**

+ Can I request additional withholding specifically for Additional Medicare Tax?

– If my employer withholds Additional Medicare Tax from my wages in excess of \$200,000, but I won't owe the tax because my spouse and I file a joint return and we won't meet the \$250,000 threshold for joint filers, can I ask my employer to stop withholding Additional Medicare Tax?

No. Your employer must withhold Additional Medicare Tax on wages it pays to you in excess of \$200,000 in a calendar year. Your employer cannot honor a request to cease withholding Additional Medicare Tax if it is required to withhold it. You will claim credit for any withheld Additional Medicare Tax against the total tax liability shown on your individual income tax return (Form 1040 or 1040-SR).

+ What should I do if I have two jobs and neither employer withholds Additional Medicare Tax, but the sum of my wages exceeds the threshold at which I will owe the tax?

+ Will I need to make estimated tax payments for Additional Medicare Tax?

+ Does an individual who makes estimated tax payments to pay an expected liability for Additional Medicare Tax need to identify the payments as specifically for this tax?

Calculating Additional Medicare Tax

- + Will individuals calculate Additional Medicare Tax liability on their income tax returns?**
- + How do individuals calculate Additional Medicare Tax if they have wages subject to Federal Insurance Contributions Act (FICA) tax and self-employment income subject to Self-Employment Contributions Act (SECA) tax?**
- + How do individuals calculate Additional Medicare Tax if they have compensation subject to RRTA taxes and wages subject to FICA tax?**
- + How do individuals calculate Additional Medicare Tax if they have compensation subject to RRTA taxes and self-employment income subject to SECA tax?**

Community Property

- + How does a married filing separate spouse in a community property state calculate Additional Medicare Tax on wages subject to FICA tax and self-employment income subject to SECA tax?**
- + How do married filing separate spouses living in a community property state determine their credit for Additional Medicare Tax withheld on wages, their credit for income tax withholding or their credit for estimated tax payments?**

+ How does a registered domestic partner (RDP) who is subject to his or her state's community property laws calculate Additional Medicare Tax on wages subject to Federal Insurance Contributions Act (FICA) tax and self-employment income subject to Self-Employment Contributions Act (SECA) tax?

+ How does a registered domestic partner (RDP) who is subject to his or her state's community property laws determine the credit for Additional Medicare Tax withheld on wages, the credit for income tax withholding, or the credit for estimated tax payments?

Reporting Additional Medicare Tax

+ How do I report Additional Medicare Tax when I file my tax return?

+ Who is required to file Form 8959, Additional Medicare Tax?

+ My wages and self-employment income or my RRTA compensation exceed the threshold for my filing status, but my employer already withheld 0.9% from my wages. Do I have to file Form 8959?

+ My wages and self-employment income or my RRTA compensation do NOT exceed the threshold for my filing status, but my employer withheld 0.9 percent from my wages; do I need to file Form 8959?

+ If I performed services for a business and believe my pay from the business was not for services as an independent contractor, and the business did not withhold my share of Social Security, Medicare and Additional Medicare Tax, how do I report this uncollected Social Security, Medicare tax and Additional Medicare Tax?

+ If I received tip income that I did not report to my employer, how do I report Social Security, Medicare and Additional Medicare Tax on these unreported tips?

Wage Repayments

+ How does an individual claim a refund of Additional Medicare Tax on a repayment to an employer of wage payments received in a prior year?

Employer and Payroll Service Provider FAQs

Withholding

+ When must an employer withhold Additional Medicare Tax?

+ Is an employer liable for Additional Medicare Tax even if it does not withhold it from an employee's wages?

+ Is an employer required to notify an employee when it begins withholding Additional Medicare Tax?

+ Is there an “employer match” for Additional Medicare Tax (as there is with the regular Medicare tax)?

+ May an employee request additional withholding specifically for Additional Medicare Tax?

+ If an employee requests that I stop withholding Additional Medicare Tax from wages in excess of the \$200,000 withholding threshold, because the employee and spouse file a joint return and won't meet the \$250,000 threshold for joint filers, should I stop withholding Additional Medicare Tax?

+ If an employee’s annual Medicare wages are expected to be over \$200,000, will an employer withhold Additional Medicare Tax from the beginning of the year or only after Medicare wages are actually paid in excess of \$200,000 year-to-date?

+ If a single payment of wages to an employee exceeds the \$200,000 withholding threshold, will an employer withhold Additional Medicare Tax on the entire payment?

+ I have two employees who are married to each other. Each earns \$150,000, so I know that their combined wages will exceed the threshold applicable to married couples that file jointly. Do I need to withhold Additional Medicare tax?

+ What should an employer do if an employee receives wages that are not paid in cash, such as taxable fringe benefits, from which Additional Medicare Tax cannot be withheld?

+ If an employee receives tips and other wages in excess of \$200,000 in the calendar year, how is Additional Medicare Tax paid on the tips?

+ If a former employee receives group-term life insurance coverage in excess of \$50,000 and the cost of the coverage, in combination with other wages, exceeds \$200,000, how does an employer report Additional Medicare Tax on this?

+ For employees who receive third-party sick pay, will wages paid by an employer and by the third party need to be aggregated to determine whether the \$200,000 withholding threshold has been met?

+ If an employee has amounts deferred under a nonqualified deferred compensation (NQDC) plan, when is the nonqualified deferred compensation taken into account as wages for purposes of withholding Additional Medicare Tax?

+ For a company that goes through a merger or acquisition, will the wages from the predecessor and successor employers be combined to determine whether the \$200,000 withholding threshold has been met?

+ Should an employer combine an employee's wages for services performed for all of its subsidiaries if it has an employee who performs services for more than one subsidiary in its company, but the payroll is paid through one of the subsidiaries?

+ I am a common paymaster that pays wages to an employee who is concurrently employed by related corporations. Should I combine this employee's wages for purposes of determining whether wages are paid in excess of the \$200,000 withholding threshold?

+ If an agent pays wages to an employee on behalf of an employer (under an approved Form 2678, Employer Appointment of Agent), then, for purposes of determining whether wages are paid in excess of the \$200,000 withholding threshold, should the agent combine those wages with wages paid to that same employee: 1) directly by the employer, 2) by the same agent on behalf of a different employer, or 3) by another agent on behalf of the same employer?

+ I use an employee leasing company. How should wages be determined for purposes of the \$200,000 withholding threshold?

Reporting Additional Medicare Tax and Correcting Errors

+ When an employer deposits Additional Medicare Tax through the Electronic Federal Tax Payment System

(EFTPS), does it need to separate Additional Medicare Tax from regular Medicare tax?

+ How does an employer report Additional Medicare Tax on Form 941, Form 941-PR or Form 941-SS?

+ How does an employer report Additional Medicare Tax on Form W-2?

+ If an employer underwithholds Additional Medicare Tax (for example, fails to withhold the tax when it pays the employee wages in excess of \$200,000 in a calendar year) and discovers the error in the same year the wages are paid but after its Form 941 is filed, how can the employer correct this error?

+ If an employer overwithholds Additional Medicare Tax (for example, withholds the tax before it pays the employee wages in excess of \$200,000 in a calendar year) and discovers the error in the same year the wages are paid, how can the employer correct this error?

+ If an employer overwithholds Additional Medicare Tax (for example, withholds the tax before it pays the employee wages in excess of \$200,000 in a calendar year) from an employee's wages, should the employer file a claim for refund for the Additional Medicare Tax?

+ If an employer underwithholds Additional Medicare Tax (for example, fails to withhold the tax when it pays the employee wages in excess of \$200,000 in a calendar

year) and discovers the error in a subsequent year, should the employer correct this error by making an interest-free adjustment?

- + If an employer overwithholds Additional Medicare Tax (for example, withholds the tax before it pays the employee wages in excess of \$200,000 in a calendar year) and discovers the error in a subsequent year, should the employer correct this error by making an interest-free adjustment?**

Wage Repayments

- + How should employers treat repayment by an employee of wage payments received by the employee in a prior year for Additional Medicare Tax purposes (for example, sign on bonuses paid to employees that are subject to repayment if certain conditions are not satisfied)?**

Additional Information

Please visit the [forms, instructions and publications](#) page for items listed in these FAQs.

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